

STATISTICAL
SECTION

Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

LAKE COUNTY, ILLINOIS

NET ASSETS BY COMPONENT, LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Governmental activities							
Invested in capital assets, net of related debt	\$ 332,838,619	\$ 331,808,391	\$ 343,693,555	\$ 540,114,351	\$ 580,630,564	\$ 632,115,643	\$ 672,255,151
Restricted	92,014,661	84,742,554	27,776,362	91,864,032	67,864,262	73,944,579	90,571,093
Unrestricted	85,381,561	99,594,082	144,829,115	167,441,895	201,024,111	221,412,755	222,188,077
Total governmental activities net assets	\$ 510,234,841	\$ 516,145,027	\$ 516,299,032	\$ 799,420,278	\$ 849,518,937	\$ 927,472,977	\$ 985,014,321
Business-type activities							
Invested in capital assets, net of related debt	\$ 142,078,721	\$ 131,384,079	\$ 147,089,555	\$ 208,319,327	215,112,677	221,322,326	227,012,107
Restricted	34,045,015	52,225,070	38,353,591	37,616,333	36,844,310	34,034,030	33,483,910
Unrestricted	15,729,445	15,302,453	17,258,273	31,833,260	20,186,014	19,979,434	21,336,643
Total business-type activities net assets	\$ 191,853,181	\$ 198,911,602	\$ 202,701,419	\$ 277,768,920	\$ 272,143,001	\$ 275,335,790	\$ 281,832,660
Primary government							
Invested in capital assets, net of related debt	\$ 474,917,340	\$ 463,192,470	\$ 490,783,110	\$ 748,433,678	\$ 795,743,241	\$ 853,437,969	\$ 899,267,258
Restricted	126,059,676	136,967,624	27,776,362	129,480,365	104,708,572	107,978,609	124,055,003
Unrestricted	101,111,006	114,896,535	162,087,388	199,275,155	221,210,125	241,392,189	243,524,720
Total primary government net assets	\$ 702,088,022	\$ 715,056,629	\$ 719,000,451	\$ 1,077,189,198	\$ 1,121,661,938	\$ 1,202,808,767	\$ 1,266,846,981

Source: County's Comprehensive Annual Financial Report

Note: Lake County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002.

Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

CHANGES IN NET ASSETS, LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental Activities:							
General Government	\$ 39,412,730	\$ 37,217,436	\$ 68,449,563	\$ 70,904,849	\$ 57,787,770	\$ 54,793,703	\$ 56,633,810
Law and Judicial	82,401,329	89,012,249	76,279,086	81,324,847	96,776,750	96,895,622	107,221,719
Health and Human Services	76,136,605	84,451,170	79,445,336	81,863,211	85,459,141	94,239,352	99,604,863
Transportation	37,459,973	40,440,221	40,302,537	43,870,021	43,053,200	32,937,879	48,628,136
Culture, Recreation, Education	-	-	-	23,210,983	24,733,743	24,969,726	13,544,178
Planning and Economic Development	12,103,735	13,671,088	10,870,663	13,341,876	12,294,343	12,050,566	26,374,081
Interest and Fiscal Charges	528,964	448,754	744,317	10,899,055	9,901,942	9,662,954	10,147,817
Total Governmental Activities Expenses	248,043,336	265,240,918	276,091,502	325,414,842	330,006,889	325,549,802	362,154,604
Business-Type Activities:							
Water and Sewer	29,665,944	31,284,815	32,412,721	31,826,703	34,410,978	36,943,630	36,085,026
Public Building Commission	-	-	-	10,390,452	733,042	-	-
Golf Courses	-	-	-	4,254,628	4,216,116	4,278,023	4,165,757
Fox River Recreation Area	-	-	-	287,061	282,408	279,942	291,862
Total Business-Type Activities Expenses	29,665,944	31,284,815	32,412,721	46,758,844	39,642,544	41,501,595	40,542,645
Total Primary Government Expenses	\$ 277,709,280	\$ 296,525,733	\$ 308,504,223	\$ 372,173,686	\$ 369,649,433	\$ 367,051,397	\$ 402,697,249
Program Revenues							
Governmental activities:							
Charges for Services:							
General Government	\$ 26,345,232	\$ 31,555,327	\$ 29,128,772	\$ 35,556,893	\$ 30,700,369	\$ 28,285,572	\$ 27,046,050
Law and Judicial	19,961,061	21,967,622	23,344,632	24,454,341	25,379,979	28,385,804	29,839,961
Health and Human Services	27,399,390	31,060,018	24,265,012	26,152,721	25,335,877	35,603,672	32,684,579
Transportation	24,999,396	5,118,155	5,827,887	11,804,287	3,301,979	3,631,579	7,984,564
Culture, Recreation, Education	-	-	-	3,402,092	2,303,595	2,371,593	2,654,420
Planning and Economic Development	3,915,772	4,337,398	3,473,559	3,997,064	3,579,485	3,402,587	3,168,254
Operating grants and contributions:							
General Government	34,684	-	412,306	76,368	-	116,397	233,080
Law and Judicial	2,819,971	1,691,205	768,805	548,340	613,243	791,324	431,435
Health and Human Services	19,256,923	17,020,780	26,504,467	28,674,104	31,159,956	32,063,976	34,309,578
Transportation	-	11,359,451	150,458	68,852	91,427	-	-
Planning and Economic Development	4,731,016	7,094,300	5,117,732	7,139,074	6,234,363	5,557,488	5,762,753
Culture, Recreation, Education	-	-	-	884,025	1,085,359	987,427	1,303,181
Capital grants and contributions:							
General Government	-	-	-	-	2,090,003	1,112,596	666,346
Law and Judicial	-	-	98,110	-	293,940	-	-
Health and Human Services	1,022,863	1,325,583	948,161	-	-	-	-
Transportation	-	-	10,977,666	10,979,740	10,762,045	11,289,805	10,932,011
Culture, Recreation, Education	-	-	-	2,244,530	2,767,060	664,094	-
Total Governmental Activities Program Revenues	130,486,308	132,529,839	131,017,567	155,982,431	145,698,680	154,263,914	157,016,212

LAKE COUNTY, ILLINOIS

CHANGES IN NET ASSETS, LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Business-Type Activities:							
Charges for services:							
Water and Sewer	\$ 31,839,912	\$ 27,772,284	\$ 27,713,363	\$ 29,794,800	\$ 30,227,214	\$ 29,882,052	\$ 33,834,786
Public Building Commission	-	-	-	6,280,715	-	-	-
Golf Courses	-	-	-	5,328,732	4,962,562	4,817,207	4,732,357
Fox River Recreation Area	-	-	-	223,177	238,807	269,295	212,414
Operating Grants & Contributions							
Water and Sewer	-	-	-	-	-	-	73,000
Capital Grants and Contributions:							
Water and Sewer	-	8,376,746	5,963,595	5,096,867	7,076,906	4,833,442	3,966,022
Total Business-Type Activities Program Revenues	31,839,912	36,149,030	33,676,958	46,724,291	42,505,489	39,801,996	42,818,579
Total Primary Government Program Revenues	\$ 162,326,220	\$ 168,678,869	\$ 164,694,525	\$ 202,706,722	\$ 188,204,169	\$ 194,065,910	\$ 199,834,791
Net (Expense) / Revenue							
Governmental Activities	\$ (117,557,028)	\$ (132,711,079)	\$ (145,073,935)	\$ (169,432,411)	\$ (184,308,209)	\$ (171,285,888)	\$ (205,138,392)
Business-Type Activities	2,173,968	4,864,215	1,264,237	(34,553)	2,862,945	(1,699,599)	2,275,934
Total Primary Government Net Expense	\$ (115,383,060)	\$ (127,846,864)	\$ (143,809,698)	\$ (169,466,964)	\$ (181,445,264)	\$ (172,985,487)	\$ (202,862,458)
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Property Taxes	\$ 96,983,220	\$ 102,167,275	\$ 105,923,155	\$ 158,006,192	\$ 167,268,497	\$ 177,086,069	\$ 189,026,884
Sales Taxes	25,793,731	24,545,454	25,378,747	26,462,677	27,664,504	27,733,932	44,426,469
Income Taxes	7,456,036	5,380,803	5,080,855	6,139,115	6,734,802	7,249,665	7,748,129
Personal property replacement Taxes	-	1,970,865	2,206,046	3,032,435	3,254,931	3,849,481	3,792,087
Other Taxes	1,832,410	1,920,580	1,198,829	1,068,696	1,199,593	1,218,761	1,395,547
Investment income	3,836,044	2,983,154	6,091,937	10,846,009	15,722,927	20,759,697	16,143,735
Miscellaneous	-	-	587,529	26,574	-	-	-
Gain (loss) on sale of capital assets	(1,309,279)	(346,866)	-	428,026	554,376	378,864	215,408
Transfers	-	-	-	162,200	13,613,991	(228,435)	(68,523)
Transfer of capital assets	-	-	-	(247,752)	(1,849,321)	-	-
Total governmental activities	134,592,162	138,621,265	146,467,098	205,924,172	234,164,300	238,048,034	262,679,736
Business-type activities:							
Property taxes	1,046,880	1,045,069	872,837	872,448	873,382	873,120	873,130
Investment income	-	-	1,318,586	2,067,484	2,390,678	3,731,325	3,260,282
Miscellaneous	-	-	334,157	528,622	-	-	-
Transfers	-	-	-	(162,200)	(13,613,991)	228,435	68,523
Transfer of capital assets	-	-	-	247,752	1,849,321	-	-
Interest	1,453,588	1,119,101	-	-	-	-	-
Gain (loss) on sale of capital assets	-	30,036	-	-	11,746	59,508	19,001
Total business-type activities	2,500,468	2,194,206	2,525,580	3,554,106	(8,488,864)	4,892,388	4,220,936
Total primary government	\$ 137,092,630	\$ 140,815,471	\$ 148,992,678	\$ 209,478,278	\$ 225,675,436	\$ 242,940,422	\$ 266,900,672
Change in Net Assets							
Governmental activities	\$ 17,035,134	\$ 5,910,186	\$ 1,393,163	\$ 36,491,761	\$ 49,856,091	\$ 66,762,146	\$ 57,541,344
Business-type activities	4,674,436	7,058,421	3,789,817	3,519,553	(5,625,919)	3,192,789	6,496,870
Total primary government	\$ 21,709,570	\$ 12,968,607	\$ 5,182,980	\$ 40,011,314	\$ 44,230,172	\$ 69,954,935	\$ 64,038,214

Source: County's Comprehensive Annual Financial Report

Note: Accrual-basis financial information for Lake County government as a whole is only available back to 2002, the year GASB statement 34 was implemented. Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

FUND BALANCES, GOVERNMENTAL FUNDS. LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
General Fund							
Reserved	\$ 198,549	\$ 29,845	\$ 344,094	\$ 512,741	\$ 311,384	\$ 2,024,184	\$ 14,328,921
Designated		24,447,251	24,225,506	24,820,915	54,345,545	53,547,759	23,201,425
Undesignated	<u>97,348,620</u>	<u>77,829,335</u>	<u>75,688,177</u>	<u>81,728,678</u>	<u>66,020,249</u>	<u>65,975,555</u>	<u>76,123,395</u>
Total General Fund	<u>\$ 97,547,169</u>	<u>\$ 102,306,431</u>	<u>\$ 100,257,777</u>	<u>\$ 107,062,334</u>	<u>\$ 120,677,178</u>	<u>\$ 121,547,498</u>	<u>\$ 113,653,741</u>
All other Governmental Funds							
Reserved	\$ 237,924	\$ 411,230	\$ 696,313	\$ 19,236,682	\$ 20,857,052	\$ 22,816,333	\$ 49,175,422
Designated							
Special Revenue Funds	-	41,725,315	31,985,819	40,982,015	47,887,288	60,272,922	68,782,542
Capital Projects Fund	-	2,478,332	538,015	33,433,557	63,796,420	41,569,398	26,036,614
Undesignated							
Special Revenue Funds	90,979,881	40,112,067	42,476,595	82,325,917	83,413,542	84,289,490	112,345,206
Capital Projects Fund	507,155	74,656	77,952	215,809	253,881	7,796	17,795
Debt Service Funds	<u>527,625</u>	<u>352,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other Governmental Funds	<u>\$ 92,252,585</u>	<u>\$ 85,153,784</u>	<u>\$ 75,774,694</u>	<u>\$ 176,193,980</u>	<u>\$ 216,208,183</u>	<u>\$ 208,955,939</u>	<u>\$ 256,357,579</u>

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS, LAST SEVEN FISCAL YEARS

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Revenues							
Taxes	\$ 132,065,392	\$ 135,984,977	\$ 153,593,564	\$ 208,904,679	\$ 219,999,226	\$ 232,541,748	\$ 260,979,186
Charges for services	32,878,394	38,799,663	36,459,850	42,564,678	40,689,757	39,333,441	37,917,695
License and permits	2,997,776	3,502,671	2,964,631	3,129,766	2,882,849	3,382,827	3,086,115
Fines and forfeitures	3,664,117	4,524,869	1,467,829	1,211,940	1,300,679	1,308,285	1,399,639
Intergovernmental	82,541,545	77,516,703	69,586,256	85,232,247	76,853,100	85,279,355	89,324,098
Investment income	3,836,044	2,861,195	3,263,676	6,757,944	11,517,542	16,188,565	13,151,486
Miscellaneous	3,381,426	2,467,284	6,315,055	9,843,586	9,202,165	9,495,257	9,984,424
Total revenues	261,364,694	265,657,362	273,650,861	357,644,840	362,445,318	387,529,478	415,842,643
Expenditures							
General government	49,662,988	53,656,740	46,633,893	49,571,116	40,647,733	48,323,611	47,224,441
Law and judicial	64,450,401	67,868,905	75,504,089	85,997,601	93,688,499	99,390,699	103,733,892
Health and human services	68,320,178	72,225,699	79,088,377	82,083,136	87,343,697	92,265,476	95,920,217
Transportation	16,514,562	12,960,324	14,172,684	15,278,709	16,647,580	17,955,743	20,676,875
Planning and economic development	10,870,675	12,214,078	10,399,475	13,177,177	12,694,033	11,913,160	11,983,533
Forest preserve	-	-	-	18,543,700	20,358,263	21,606,555	23,169,432
Capital outlay	26,832,931	42,299,997	45,054,042	49,578,097	66,057,312	72,864,193	113,684,454
Debt service							
Interest	528,964	448,754	1,104,751	13,201,997	13,206,917	17,611,362	18,445,929
Principal	572,000	1,482,000	5,629,000	16,900,469	17,514,685	15,432,537	16,532,658
Total expenditures	237,752,699	263,156,497	277,586,311	344,332,002	368,158,719	397,363,336	451,371,431
Excess of revenues over (under) expenditures	23,611,995	2,500,865	(3,935,450)	13,312,838	(5,713,401)	(9,833,858)	(35,528,788)
Other Financing Sources (Uses)							
Proceeds from borrowing	-	2,487,503	-	39,360,644	47,399,847	52,555,000	73,443,000
Payments to refunding bond escrow agent	-	-	-	(38,726,663)	-	(52,048,261)	1,209,663
Premium on swap	-	-	-	-	-	2,318,000	-
Transfer in	1,235,425	1,197,356	8,082,386	34,465,224	51,242,144	57,049,251	43,381,187
Transfer out	(4,026,049)	(8,675,473)	(14,582,386)	(34,918,024)	(38,951,419)	(56,955,651)	(43,212,587)
Sale of capital assets	-	150,210	246,864	512,179	554,376	533,595	215,408
Total Other Financing Sources (Uses)	(2,790,624)	(4,840,404)	(6,253,136)	693,360	60,244,948	3,451,934	75,036,671
Net change in Fund Balances	\$ 20,821,371	\$ (2,339,539)	\$ (10,188,586)	\$ 14,006,198	\$ 54,531,547	\$ (6,381,924)	\$ 39,507,883
Debt service as a percentage of noncapital expenditures	0.5%	0.8%	3.0%	10.4%	9.7%	10.3%	10.2%

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY, LAST TEN FISCAL YEARS

Fiscal Year Ended November 30,	Residential Property Equalized Assessed Value	Real Property			Railroad Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
		Farm Property Property	Commercial Property	Industrial Property	Equalized Assessed Value					
1999	12,635,582,929	117,343,160	2,152,434,539	727,645,607	4,900,891	693,181,558	14,944,725,568	0.531	46,918,413,219	33.33%
2000	13,334,757,149	117,609,581	2,395,563,239	741,593,477	5,223,329	714,752,508	15,879,994,267	0.521	49,789,219,247	33.33%
2001	14,154,938,113	118,702,442	2,554,671,581	732,497,908	5,654,375	735,213,198	16,831,251,221	0.521	52,704,663,723	33.33%
2002	15,358,154,358	120,079,155	2,716,627,884	775,858,566	6,139,664	772,636,925	18,204,222,702	0.516	56,936,272,508	33.33%
2003	16,862,628,150	118,736,033	2,835,038,727	777,493,531	7,458,665	804,190,008	19,797,165,098	0.502	61,810,246,343	33.33%
2004	18,395,926,270	114,620,093	3,043,582,004	834,077,943	8,463,845	851,466,769	21,545,203,386	0.490	67,196,730,138	33.33%
2005	20,058,543,864	122,983,205	3,156,968,066	864,965,359	10,281,709	1,215,054,180	22,998,688,023	0.465	72,648,491,458	33.33%
2006	22,028,603,597	130,842,924	3,371,972,295	898,569,795	10,370,237	1,270,637,207	25,169,721,641	0.454	79,329,009,445	33.33%
2007	24,059,821,968	138,325,080	3,560,027,731	945,748,957	11,480,843	1,396,156,864	27,319,237,715	0.045	86,154,799,217	33.33%
2008	25,707,055,762	138,725,008	3,896,237,047	1,009,514,103	12,734,654	1,396,156,864	29,368,109,714	0.444	92,302,029,937	33.33%

Source: Lake County Clerk

LAKE COUNTY, ILLINOIS

DIRECT AND OVERLAPPING PROPERTY TAX RATES, LAST TEN YEARS

	Year Taxes Are Payable									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County Direct Rates										
General	0.521	0.521	0.516	0.502	0.490	0.465	0.454	0.450	0.444	0.453
Forest Preserve	0.187	0.231	0.221	0.232	0.225	0.219	0.210	0.204	0.201	N/A
Elementary School District	0.052-4.044	0.089-4.044	0.088-3.998	1.152-3.987	1.101-4.116	1.051-4.137	1.013-4.166	0.964-4.296	0.944-4.330	N/A
Unit School District	3.565-5.481	3.330-5.400	3.733-5.440	3.353-5.960	3.200-5.938	3.401-5.941	3.246-5.872	3.386-5.834	0.359-5.639	N/A
High School District	1.219-2.309	1.201-2.364	1.157-2.772	1.092-2.798	1.045-3.061	1.003-3.233	0.965-3.197	0.961-3.136	0.959-3.013	N/A
Township	0.029-1.280	0.029-0.312	0.029-0.348	0.028-0.357	0.027-0.355	0.028-0.355	0.029-0.359	0.016-0.375	0.028-0.368	N/A
Township Road & Bridge	0.011-0.174	0.032-0.170	0.012-0.166	0.013-0.159	0.011-0.143	0.011-0.141	0.01-0.132	0.020-0.277	0.016-0.271	N/A
Gravel	0.020-0.167	0.020-0.167	0.020-0.167	0.020-0.167	0.019-0.167	0.020-0.167	0.020-0.670	0.021-0.171	0.015-0.161	N/A
Mosquito Abatement-Jawa	0.012-0.022	0.012-0.022	0.012-0.022	0.012-0.021	0.012-0.020	0.012-0.014	0.012-0.013	0.012	0.011-0.042	N/A
Central Lake County Joint Action	-	-	-	-	-	-	0.049	0.046	0.042	N/A
Sanitary District	0.017-0.213	0.036-0.214	0.035-0.216	0.030-0.209	0.031-0.203	0.032-0.198	0.031-0.191	0.030-0.187	0.031-0.186	N/A
Park District	0.020-0.599	0.021-0.702	0.020-0.730	0.019-0.763	0.019-0.791	0.019-0.730	0.019-0.711	0.019-0.728	0.019-0.707	N/A
Library District	0.180-0.460	0.178-0.468	0.179-0.472	0.172-0.446	0.171-0.451	0.170-0.452	0.155-0.438	0.161-0.436	0.152-0.433	N/A
Rural Fire Protection District	0.151-0.700	0.124-0.710	0.153-0.716	0.148-0.698	0.141-0.779	0.142-0.709	0.136-0.690	0.128-0.674	0.121-0.652	N/A
Cities and Villages	0.012-2.901	0.012-2.297	0.404-0.980	0.004-1.731	0.004-1.613	0.004-1.605	0.004-2.060	0.012-2.130	0.013-2.446	N/A
College District	0.213-0.343	0.235	-	-	-	-	0.197	0.195-0.320	0.192-0.269	N/A

Source: Lake County Clerk

N/A Final numbers not available at time of publication

LAKE COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS,
CURRENT YEAR AND NINE YEARS AGO

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Fiscal</u>	<u>Year</u>	<u>2008</u>	<u>Fiscal</u>	<u>Year</u>	<u>1999</u>
		<u>Assessed Value</u> (in Thousands)	<u>Rank</u>	<u>Percentage of Total Equalized Assessed Value</u>	<u>Assessed Value</u> (in Thousands)	<u>Rank</u>	<u>Percentage of Total Equalized Assessed Value</u>
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	167,748	1	0.55%	\$102,015	2	0.68%
Gurnee Mill / Gurnee Properties Associates	Retail Outlet Mall	58,541	2	0.19%	44,008	3	0.29%
Long Ridge Office Portfolio	Non Residential Building Operator	41,040	3	0.13%			
Van Vlissingen & Company	Real Estate Developers	38,372	4	0.13%			
W.W. Grainger	Manufacturing	38,162	5	0.13%			
JBC Funds Parkway North LLC	Real Estate Services & Advisory	38,032	6	0.12%			
Hewitt Associates	Consulting	33,176	7	0.11%			
Baxter Healthcare Corp / (Travenol Laboratories 1999)	Pharmaceuticals	31,728	8	0.10%	20,299	9	0.14%
Walgreen Co.	Pharmaceuticals	29,989	9	0.10%			
Six Flags Great America (Time Warner 1999)	Amusements	29,487	10	0.10%	25,277	5	0.17%
Commonwealth Edison	Electric Utility				218,554	1	1.46%
Sears Consumer Financial	Consumer Finance				20,551	8	0.14%
Allegiance Healthcare Corporation	Pharmaceuticals				24,491	6	0.16%
Lumbermen's Mutual Casualty Company	Insurance				23,114	7	0.15%
Amli Realty	Real Estate Developer				30,177	4	0.20%
Motorola	Electronics				19,485	10	0.13%
Total		<u>\$506,275</u>		<u>1.66%</u>	<u>\$527,971</u>		<u>3.52%</u>

Source: Based upon data submitted by the Lake County Supervisor of Assessments

"Non-Farm Parcels Exceeding \$999,999 in Assessed Valuation."

LAKE COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS, LAST TEN FISCAL YEARS

		Collected within the Fiscal Year of the Levy				
Fiscal Year	Taxes Levied for the Fiscal Year (original Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Adjusted Levy
1999	79,356,492	79,293,367	99.92%	4,728	79,298,095	99.93%
2000	82,734,770	82,223,440	99.38%	3,828	82,227,268	99.39%
2001	87,690,819	87,453,294	99.73%	12,022	87,465,316	99.74%
2002	93,933,876	93,592,812	99.64%	5,079	93,597,891	99.64%
2003	99,381,769	99,272,826	99.89%	2,433	99,275,259	99.89%
2004	105,589,908	105,054,496	99.49%	1,656	105,056,152	99.49%
2005	106,943,899	106,589,671	99.67%	710	106,590,381	99.67%
2006	114,270,536	113,952,744	99.72%	-	113,952,744	99.72%
2007	122,936,570	122,739,759	99.84%	-	122,739,759	99.84%
2008	130,394,407	130,026,566	99.72%	-	130,026,566	99.72%

Sources: Lake County Clerk and Lake County Treasurer

LAKE COUNTY, ILLINOIS

RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					Business-Type Activities			Total Primary Government	Personal Income (1) (in thousands)	Debt as % of Personal Income	Population (2)	Per Capita
	General Obligation Bonds	Special Service Area	Note Payable	Debt Certificates	Capital Leases	Revenue Bonds	Installment Certificates						
1999	10,700,000	2,051,000	63,819	-	19,505,000	42,715,000	-		75,034,819	28,019,372	0.27%	618,400	121.34
2000	9,960,000	1,937,000	9,468	-	15,850,000	40,300,000	-		68,056,468	30,232,644	0.23%	644,356	105.62
2001	8,935,000	1,810,000	-	-	14,365,000	37,760,000	-		62,870,000	32,291,206	0.19%	654,000	96.13
2002	8,660,000	1,678,000	495,000	-	10,445,000	35,025,000	-		56,303,000	31,253,131	0.18%	674,850	83.43
2003	7,890,000	1,371,000	330,000	2,260,000	8,300,000	47,169,225	-		67,320,225	31,028,889	0.22%	678,500	99.22
2004	7,085,000	1,217,000	165,000	1,785,000	4,270,000	44,807,388	-		59,329,388	32,853,953	0.18%	692,895	85.63
2005	201,494,855	1,050,000	-	1,295,000	311,329	43,213,946	1,587,000		248,952,130	34,434,328	0.72%	702,682	354.29
2006	226,688,948	880,000	-	790,000	171,767	57,524,525	1,084,000		287,139,240	37,764,872	0.76%	723,591	396.83
2007	208,809,541	750,000	-	265,000	25,147	54,710,923	555,000		265,115,611	36,087,000	0.73%	725,913	365.22
2008	254,738,302	3,693,000	-	-	-	51,835,033	-		310,266,335	36,733,000	0.84%	735,744	421.70

Sources:

- (1) Northeastern Planning Commission
Bureau of Economic Analysis
- (2) U.S. Census

Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

RATIO OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Debt to Estimated Actual Taxable Value of Property	Population (1)	Per Capita
1999	10,700,000	511,260	10,188,740	0.00	618,400	1,648
2000	9,960,000	502,885	9,457,115	0.02	644,356	1,468
2001	8,935,000	703,358	8,231,642	0.02	654,000	1,259
2002	8,660,000	507,155	8,152,845	0.01	674,850	1,208
2003	7,890,000	352,184	7,537,816	0.01	678,500	1,111
2004	7,085,000	357,203	6,727,797	0.01	692,895	971
2005	201,494,855	19,236,682	182,258,173	0.25	702,682	25,938
2006	226,688,948	20,857,052	205,831,896	0.26	723,591	28,446
2007	208,809,541	22,816,333	185,993,208	0.26	725,913	25,622
2008	254,738,302	24,377,646	230,360,656	0.31	735,744	31,310

Source:

(1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission

Fiscal Year 2005, Lake County added Component Units.

LAKE COUNTY, ILLINOIS

PRIMARY GOVERNMENT LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (Dollars in Thousands)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed Value of Property	\$ 14,944,726	\$ 15,879,994	\$ 16,831,251	\$18,204,239	\$ 19,797,165	\$ 21,548,961	\$ 22,998,688	\$ 27,319,238	\$ 29,368,110	\$ 30,486,373
Debt Limit, 5.75% of Assessed Value	859,322	913,100	967,797	1,046,744	1,138,337	1,239,065	1,322,425	1,570,856	1,688,666	1,752,966
General Obligation Bonds	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to the limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	<u>\$ 859,322</u>	<u>\$ 913,100</u>	<u>\$ 967,797</u>	<u>\$ 1,046,744</u>	<u>\$ 1,138,337</u>	<u>\$ 1,239,065</u>	<u>\$ 1,322,425</u>	<u>\$ 1,570,856</u>	<u>\$ 1,688,666</u>	<u>\$ 1,752,966</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

No primary government general obligation bonds outstanding are funded by the tax levy and, therefore, are not subject to the legal debt margin.

LAKE COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE LAST TEN FISCAL YEARS

Fiscal Year Ended November 30,	Water Revenue Bonds					
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1999	\$ 31,084,051	\$ 19,207,192	\$ 11,876,859	\$ 2,210,000	\$ 2,309,513	2.63
2000	32,885,656	20,323,855	12,561,801	2,380,000	2,171,750	2.76
2001	32,892,162	20,394,674	12,497,488	2,505,000	2,044,183	2.75
2002	32,055,448	21,508,570	10,546,878	2,735,000	1,916,598	2.27
2003	34,426,793	23,182,585	11,244,208	2,855,000	1,779,745	2.43
2004	34,572,024	24,323,975	10,248,049	3,110,000	1,767,765	2.10
2005	37,113,461	25,028,282	12,085,179	3,300,000	1,612,371	2.46
2006	38,717,214	26,556,598	12,160,616	3,530,000	2,100,024	2.16
2007	39,140,178	28,224,017	10,916,161	3,530,000	1,290,032	2.26
2008	40,066,441	27,481,958	12,584,483	3,630,000	1,095,824	2.66

Source: Lake County Public Works Department Financial Statements

LAKE COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC STATISTICS, LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (thousands of dollars) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
1999	618,400	28,019,372	32,590	34.2	136,800	3.4%
2000	644,356	30,232,644	34,472	33.8	141,532	3.6%
2001	654,000	32,291,206	48,794	34.6	144,534	4.6%
2002	674,850	31,253,131	46,343	34.4	147,195	5.7%
2003	678,500	31,028,889	45,486	34.5	147,319	6.0%
2004	692,895	32,853,953	47,417	34.1	150,737	5.5%
2005	704,048	34,434,328	48,906	34.5	137,629	4.5%
2006	723,591	37,764,872	53,629	34.8	138,296	4.2%
2007	725,913	36,087,000	40,393	35.0	140,341	4.6%
2008	735,744	36,733,000	40,573	35.1	139,369	8.3%

Sources:

- (1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission
- (2) Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners
- (3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System
- (4) Lake County Regional Office of Education
- (5) Illinois Department of Employment Security

LAKE COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

<u>Employer</u>	2008			1999		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
United States Department of The Navy	25,000	1	6.88%	8,500	2	2.74%
Abbott	15,700	2	4.32%	14,000	1	4.51%
Hewitt Associates	6,000	3	1.65%	2,334	9	0.75%
Baxter International (Travenol Labs 1999)	4,600	4	1.27%	4,000	4	1.29%
Motorola	4,000	5	1.10%	6,000	3	1.93%
Discover Financial Services	3,500	6	0.96%			
HSBC	3,100	7	0.85%			
Lake County Government	2,700	8	0.74%	2,619	7	0.84%
CDW	2,500	9	0.69%			
Advocate/Condell Medical Center	2,500	10	0.69%			
Six Flags Great America				3,000	5	0.97%
Allegiance Healthcare Corp				2,700	6	0.87%
Kemper Insurance				2,500	8	0.81%
Walgreen				1,800	10	0.58%
	<u>69,600</u>		<u>19.15%</u>	<u>47,453</u>		<u>15.29%</u>

Source: Lake County Partners

LAKE COUNTY, ILLINOIS

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION, LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees as of November 30, 2008									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government	262	274	324	329	331	344	329	328	324	327
Law & Judicial	925	952	995	1,003	1,005	1,010	1,020	1,029	1,041	1050
Health & Human Services	1,026	1,068	1,096	1,088	1,120	1,097	1,095	1,126	1,065	1,093
Transportation	122	123	126	129	130	130	132	133	122	123
Planning & Economic Development	67	70	70	71	72	70	67	68	67	67
Total	2,401	2,487	2,610	2,620	2,657	2,650	2,643	2,683	2,619	2,660

Source: Lake County Annual Budget

LAKE COUNTY, ILLINOIS

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<u>GOVERNMENT ACTIVITIES</u>										
GENERAL GOVERNMENT										
Accounts Payable checks issued	n/a	n/a	n/a	n/a	n/a	32,691	28,639	29,127	30,268	40,157
Marriage Licenses	4,875	4,875	5,435	4,963	4,809	4,661	4,700	4,421	4,512	4,688
Marriage Certificates	7,413	7,458	7,968	7,722	7,196	6,629	6,890	6,899	10,053	12,589
Death Certificates	1,280	1,369	1,239	1,317	1,244	1,316	1,180	1,108	1,830	2,449
Birth Certificates	14,764	14,814	15,450	15,877	15,703	16,925	16,920	17,414	24,050	25,341
Number of Documents recorded	205,079	152,650	206,866	252,377	382,893	241,381	213,348	190,274	174,116	138,461
Assessed Billing Value (in thousands)	16,790,127	17,788,745	19,236,120	20,892,636	22,747,738	24,568,291	26,727,529	29,065,888	31,115,985	32,387,719
New Property Value (in thousands)	540,593	521,170	534,989	560,851	450,216	538,137	601,774	617,121	530,154	487,119
Total Parcels	n/a	n/a	259,379	260,098	264,018	268,419	272,195	276,943	280,208	282,518
Taxable Parcels	n/a	n/a	245,533	247,162	250,602	254,901	258,358	263,095	265,265	268,040
Total Board of Review Actions	n/a	n/a	n/a	10,378	10,086	9,603	10,673	8,549	10,110	13,291
LAW AND JUDICIAL										
Number of Misdemeanor cases	9,035	9,361	9,488	9,147	8,709	8,180	7,940	8,054	9,026	8,589
Number of Felony cases	4,318	4,218	4,357	5,116	4,739	4,758	5,020	5,205	5,041	5,468
Average jail occupancy	530	558	530	543	547	529	552	603	632	635
Total Deaths Investigated	3,023	2,937	2,941	3,352	3,430	3,466	3,441	3,513	3,597	3,673
Inquests Conducted	193	179	184	198	193	210	222	206	226	248
Autopsies	202	187	193	178	141	141	126	121	175	114
Cremation Permits Issued	1,389	1,365	1,397	1,506	1,540	1,651	1,651	1,640	1,755	1,801
Total Case Filings	228,289	245,939	250,422	253,485	256,371	266,307	267,888	264,007	256,300	251,495
Judges "On-Hand"	31	31	32	32	32	32	32	34	36	36
Cases Per Judge	7,364	7,934	7,826	7,921	8,012	8,322	8,372	7,765	7,119	6,986
Jurors Summoned	26,784	24,458	25,237	21,710	18,608	18,776	18,217	18,399	19,343	21,122
Jurors Served	7,849	7,813	8,292	7,781	7,153	7,456	7,610	7,227	7,547	8,392
Referrals to Juvenile Intake	2,055	2,343	2,044	2,063	2,131	1,890	1,803	1,865	1,981	1,848
Admissions to Hulse Detention Center	710	675	688	676	625	606	567	574	579	649
Total Adult Probation Caseload	4,497	4,886	4,313	4,534	4,745	4,566	4,353	4,425	4,668	5,541
HEALTH & HUMAN SERVICES										
Behavioral Health - Mental Health Outpatient Counseling - # of Cases	2,572	2,782	3,194	3,802	1,631	1,560	1,749	2,020	2,042	1,972
Behavioral Health - Mental Health Outpatient Counseling - # of Sessions	18,068	21,681	21,110	18,968	11,724	17,804	16,690	19,018	18,867	17,857
Community Health - Immunizations and Vaccine's - # of Patients	18,916	18,897	20,895	15,682	15,267	10,320	18,284	11,377	17,731	16,249
Community Health - Public Health Nursing/Family Case Mgmt - Visits	11,350	11,959	11,715	13,115	16,012	15,556	17,978	23,356	25,326	25,446
Environmental Health - Number of Food Service Inspections/Education	5,225	5,323	5,480	5,649	5,729	7,532	7,688	7,988	8,109	7,754
Primary Care - Primary Ambulatory Care - Number of Patient Visits	68,189	74,290	83,027	88,775	98,332	103,199	113,088	119,729	131,243	138,965
Winchester House - Medicaid - Resident Days	n/a	n/a	88,830	81,810	79,271	79,989	81,698	77,591	67,242	60,769
Winchester House - Private - Resident Days	n/a	n/a	33,314	35,936	38,840	30,328	15,864	11,821	13,247	12,491
Winchester House - Other - Resident Days	n/a	n/a	801	709	2,028	1,995	4,731	6,665	9,069	9,663
Number Registering for Workforce Training Services	n/a	n/a	1,025	1,500	1,383	1,321	1,225	981	1,230	1,353
PLANNING & ECONOMIC DEVELOPMENT										
Building permits - unincorporated areas	3,849	3,872	3,991	4,518	4,207	4,150	7,745	3,303	3,020	2,708
<u>BUSINESS-TYPE ACTIVITIES</u>										
Water & Sewer										
New Connections	990	850	550	357	716	531	804	613	554	200
Water Main Breaks	123	127	109	77	118	114	94	107	92	75
Average Daily Consumption (MGD)	5,486	4,997	5,727	6,140	6,254	5,833	6,307	5,833	5,867	5,749
Average Daily Sewage Treatment (MGD)	n/a	n/a	n/a	n/a	n/a	17	16	19	19	19

LAKE COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN YEARS

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Administrative Building	1	1	1	1	1	1	1	1	1	1
Law & Judicial										
Jail	1	1	1	1	1	1	1	1	1	1
Juvenile Detention Center	1	1	1	1	1	1	1	1	1	1
Patrol Units	121	121	124	124	101	101	101	103	107	107
Investigating Units	39	39	27	27	34	34	34	28	38	38
Branch Courts	2	2	2	3	3	3	4	4	4	4
Coroner's Building	1	1	1	1	1	1	1	1	1	1
Radio/Communications Center	1	1	1	1	1	1	1	1	1	1
Court Rooms	32	32	32	33	33	33	33	33	33	33
Public Defender	1	1	1	1	1	1	1	1	1	1
Probation Building	1	1	1	1	1	1	1	1	1	1
Health & Human Services										
Animals Control Facility	1	1	1	1	1	1	1	1	1	1
TB Clinic	1	1	1	1	1	1	1	1	1	1
Nursing Home	1	1	1	1	1	1	1	1	1	1
Primary Health Clinics	4	4	4	4	4	4	4	5	5	5
Immunization Clinic	1	1	1	1	1	1	1	1	1	2
Health Department Administrative Offices	2	2	2	2	2	2	2	2	2	2
Behavioral Health Office	1	1	1	1	1	1	1	1	1	1
Substance Abuse Treatment Facilities	2	2	2	2	2	2	2	2	2	2
Group Home Facility	1	1	1	1	1	1	1	1	1	1
Women's Residential Facility	1	1	1	1	1	1	1	1	1	1
Transportation										
Lane Miles	751.32	781.88	785.96	790.61	804.84	813.88	832.35	838.85	838.85	854
Signalized Intersections	87	93	98	106	109	114	126	134	131	139
Division of Transportation Buildings	10	11	11	11	11	11	11	11	11	11
Water & Sewer										
Water Mains (MI)	n/a	n/a	n/a	n/a	n/a	299.98	300.41	303.42	297.42	298.86
Fire Hydrants	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,646	3,974	3,951
Storage Capacity (MGAL)	n/a	n/a	n/a	n/a	n/a	7.76	7.76	7.76	8.84	9.24
Sanitary Sewer (MI)	n/a	n/a	n/a	n/a	n/a	348.09	348.44	349.93	354.24	355.27
Treatment Capacity (Average Daily Flow)	n/a	n/a	n/a	n/a	n/a	21.34	23.34	23.34	23.34	23.34